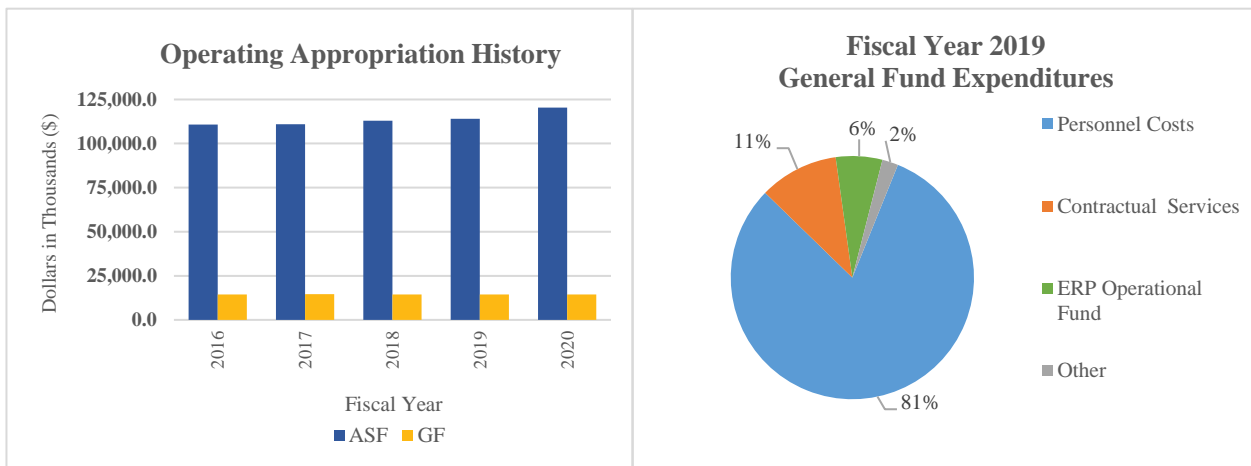


At a Glance

- Promote the financial health of the State by providing technical analysis and policy information and advice to the Governor, Legislature, state agencies, other government entities, pertinent constituency groups and the public;
- Reduce administrative costs by reengineering and streamlining state government to use resources more efficiently and effectively; and
- Provide leadership and planning on global financial management issues, including revenues, debt expenditures and credit ratings.



Overview

The mission of the Department of Finance is to promote Delaware's fiscal health fairly and efficiently by forecasting, generating, collecting and accounting for funds critical to essential government services. The Department of Finance is comprised of four major divisions: Office of the Secretary; Division of Revenue; Division of Accounting; and the State Lottery Office.



On the Web

For more information, visit finance.delaware.gov

Performance Measures

IPU	Performance Measure Name	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Governor's Recommended
25-05-01	Accounting			
	# of internal control reviews completed	169	150	150
	# of responses to requests for Service Desk assistance	7,334	7,000	7,200
	# of First State Financials training classes	223	180	200
25-06-01	Revenue			
	# of days to process Personal Income Tax refunds	12	13	12
	% of digital personal returns	92.6	88.5	93.0
	Automated call waiting time (seconds)	28	55	25
25-07-01	State Lottery Office			
	\$ General Fund revenue collections (millions)	215.8	202.4	215.0

**FINANCE
DEPARTMENT SUMMARY**

25-00-00	POSITIONS				DOLLARS			
Appropriation Units	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Recommend	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Recommend
Office of the Secretary								
General Funds	15.0	13.0	14.0	13.0	1,752.3	1,918.5	2,045.7	1,933.1
Appropriated S/F	43.0	41.0	50.0	50.0	54,078.2	54,155.5	60,273.4	59,787.4
Non-Appropriated S/F					1,325.0			
	58.0	54.0	64.0	63.0	57,155.5	56,074.0	62,319.1	61,720.5
Accounting								
General Funds	43.1	41.3	41.3	41.3	4,580.1	5,080.0	5,127.0	5,127.0
Appropriated S/F	8.9	10.7	10.7	10.7	693.5	1,128.5	1,432.7	1,432.7
Non-Appropriated S/F					-1,993.1			
	52.0	52.0	52.0	52.0	3,280.5	6,208.5	6,559.7	6,559.7
Revenue								
General Funds	75.0	75.0	75.0	75.0	7,077.6	7,393.5	7,482.9	7,482.9
Appropriated S/F	49.0	52.0	60.0	60.0	9,000.7	11,036.5	11,310.7	11,310.7
Non-Appropriated S/F					3,529.0			
	124.0	127.0	135.0	135.0	19,607.3	18,430.0	18,793.6	18,793.6
State Lottery Office								
General Funds								
Appropriated S/F	56.0	55.0	55.0	55.0	53,199.9	54,097.4	54,170.2	54,170.2
Non-Appropriated S/F								
	56.0	55.0	55.0	55.0	53,199.9	54,097.4	54,170.2	54,170.2
TOTAL								
General Funds	133.1	129.3	130.3	129.3	13,410.0	14,392.0	14,655.6	14,543.0
Appropriated S/F	156.9	158.7	175.7	175.7	116,972.3	120,417.9	127,187.0	126,701.0
Non-Appropriated S/F					2,860.9			
	290.0	288.0	306.0	305.0	133,243.2	134,809.9	141,842.6	141,244.0

25-00-00	POSITIONS				DOLLARS			
Appropriation Units	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Recommend	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Recommend
OTHER AVAILABLE FUNDS - REGULAR OPERATIONS								
General Funds					7,296.1	6,633.2		
Special Funds					-0.5			
SUBTOTAL					7,295.6	6,633.2		
TOTAL DEPARTMENT - REGULAR OPERATIONS								
General Funds					20,706.1	21,025.2	14,655.6	14,543.0
Special Funds					119,832.7	120,417.9	127,187.0	126,701.0
TOTAL					140,538.8	141,443.1	141,842.6	141,244.0
TOTAL DEPARTMENT								
FIRST STATE IMPROVEMENT FUND - SPECIAL FUNDS								
CAPITAL IMPROVEMENTS - SPECIAL FUNDS								
GRAND TOTAL								
General Funds					20,706.1	21,025.2	14,655.6	14,543.0
Special Funds					119,832.7	120,417.9	127,187.0	126,701.0
GRAND TOTAL					140,538.8	141,443.1	141,842.6	141,244.0
(Reverted)					81.4			
(Encumbering)					633.2			
(Continuing)					6,000.0			

FINANCE
OFFICE OF THE SECRETARY
OFFICE OF THE SECRETARY
INTERNAL PROGRAM UNIT SUMMARY

25-01-01								
Lines	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2021 Recommend
Personnel Costs								
General Funds	1,635.1	1,534.1	1,661.3	1,548.7				1,548.7
Appropriated S/F								
Non-Appropriated S/F								
	<u>1,635.1</u>	<u>1,534.1</u>	<u>1,661.3</u>	<u>1,548.7</u>				<u>1,548.7</u>
Travel								
General Funds	4.4	3.5	3.5	3.5				3.5
Appropriated S/F								
Non-Appropriated S/F								
	<u>4.4</u>	<u>3.5</u>	<u>3.5</u>	<u>3.5</u>				<u>3.5</u>
Contractual Services								
General Funds	109.8	339.4	339.4	339.4				339.4
Appropriated S/F								
Non-Appropriated S/F	<u>1,325.0</u>							
	<u>1,434.8</u>	<u>339.4</u>	<u>339.4</u>	<u>339.4</u>				<u>339.4</u>
Supplies and Materials								
General Funds	3.0	3.7	3.7	3.7				3.7
Appropriated S/F								
Non-Appropriated S/F								
	<u>3.0</u>	<u>3.7</u>	<u>3.7</u>	<u>3.7</u>				<u>3.7</u>
Capital Outlay								
General Funds		37.8	37.8	37.8				37.8
Appropriated S/F								
Non-Appropriated S/F								
		<u>37.8</u>	<u>37.8</u>	<u>37.8</u>				<u>37.8</u>
Information System Development								
General Funds								
Appropriated S/F	3,608.3	8,917.2	14,985.5	8,956.5			5,543.0	14,499.5
Non-Appropriated S/F								
	<u>3,608.3</u>	<u>8,917.2</u>	<u>14,985.5</u>	<u>8,956.5</u>			<u>5,543.0</u>	<u>14,499.5</u>
Escheat								
General Funds								
Appropriated S/F	3,747.1	45,238.3	45,287.9	45,287.9				45,287.9
Non-Appropriated S/F								
	<u>3,747.1</u>	<u>45,238.3</u>	<u>45,287.9</u>	<u>45,287.9</u>				<u>45,287.9</u>
Escheat Enforcement								
General Funds								
Appropriated S/F	46,722.8							
Non-Appropriated S/F								
	<u>46,722.8</u>							
TOTAL								
General Funds	1,752.3	1,918.5	2,045.7	1,933.1				1,933.1
Appropriated S/F	54,078.2	54,155.5	60,273.4	54,244.4			5,543.0	59,787.4
Non-Appropriated S/F	<u>1,325.0</u>							
	<u>57,155.5</u>	<u>56,074.0</u>	<u>62,319.1</u>	<u>56,177.5</u>			<u>5,543.0</u>	<u>61,720.5</u>

FINANCE
OFFICE OF THE SECRETARY
OFFICE OF THE SECRETARY
INTERNAL PROGRAM UNIT SUMMARY

25-01-01								
Lines	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2021 Recommend
IPU REVENUES								
General Funds								
Appropriated S/F	80,703.3	55,222.4	55,222.4	55,222.4				55,222.4
Non-Appropriated S/F	1,559.5							
	<u>82,262.8</u>	<u>55,222.4</u>	<u>55,222.4</u>	<u>55,222.4</u>				<u>55,222.4</u>
POSITIONS								
General Funds	15.0	13.0	14.0	13.0				13.0
Appropriated S/F	43.0	41.0	50.0	41.0			9.0	50.0
Non-Appropriated S/F								
	<u>58.0</u>	<u>54.0</u>	<u>64.0</u>	<u>54.0</u>			<u>9.0</u>	<u>63.0</u>

BASE, INFLATION, STRUCTURAL CHANGES, ENHANCEMENTS AND ONE-TIME ITEMS

*Base adjustments include \$19.9 ASF in Information System Development and \$34.4 ASF in Escheat to reflect FY 2020 pay policy; and \$19.4 ASF in Information System Development to annualize 1.0 ASF FTE Sr. Software Engineer and \$15.2 ASF Escheat to annualize 1.0 ASF FTE Tax Auditor III.

*Recommend enhancements of \$5,000.0 ASF in Information System Development for revenue collection and reporting system; \$543.0 ASF in Information System Development for technology maintenance and equipment; and 9.0 ASF FTEs in Escheat to in-source and reorganize a claim resolution team within the Office of Unclaimed Property. Do not recommend additional enhancements of \$112.6 in Personnel Costs and 1.0 FTE, and \$486.0 ASF in Information System Development.

**FINANCE
ACCOUNTING
ACCOUNTING
INTERNAL PROGRAM UNIT SUMMARY**

25-05-01								
Lines	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2021 Recommend
Personnel Costs								
General Funds	3,405.3	3,718.3	3,765.3	3,765.3				3,765.3
Appropriated S/F	675.9	973.0	987.2	987.2				987.2
Non-Appropriated S/F								
	<u>4,081.2</u>	<u>4,691.3</u>	<u>4,752.5</u>	<u>4,752.5</u>				<u>4,752.5</u>
Travel								
General Funds	1.5	1.5	1.5	1.5				1.5
Appropriated S/F	4.9	12.0	12.0	12.0				12.0
Non-Appropriated S/F								
	<u>6.4</u>	<u>13.5</u>	<u>13.5</u>	<u>13.5</u>				<u>13.5</u>
Contractual Services								
General Funds	321.2	316.4	316.4	316.4				316.4
Appropriated S/F	11.2	137.0	387.0	137.0	250.0			387.0
Non-Appropriated S/F	13.4							
	<u>345.8</u>	<u>453.4</u>	<u>703.4</u>	<u>453.4</u>	<u>250.0</u>			<u>703.4</u>
Supplies and Materials								
General Funds	6.4	10.3	10.3	10.3				10.3
Appropriated S/F	1.5	1.5	41.5	1.5			40.0	41.5
Non-Appropriated S/F	-2,006.5							
	<u>-1,998.6</u>	<u>11.8</u>	<u>51.8</u>	<u>11.8</u>			<u>40.0</u>	<u>51.8</u>
Capital Outlay								
General Funds	8.6							
Appropriated S/F		5.0	5.0	5.0				5.0
Non-Appropriated S/F								
	<u>8.6</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>				<u>5.0</u>
ERP Operational Funds								
General Funds	837.1	1,033.5	1,033.5	1,033.5				1,033.5
Appropriated S/F								
Non-Appropriated S/F								
	<u>837.1</u>	<u>1,033.5</u>	<u>1,033.5</u>	<u>1,033.5</u>				<u>1,033.5</u>
TOTAL								
General Funds	4,580.1	5,080.0	5,127.0	5,127.0				5,127.0
Appropriated S/F	693.5	1,128.5	1,432.7	1,142.7	250.0		40.0	1,432.7
Non-Appropriated S/F	-1,993.1							
	<u>3,280.5</u>	<u>6,208.5</u>	<u>6,559.7</u>	<u>6,269.7</u>	<u>250.0</u>		<u>40.0</u>	<u>6,559.7</u>
IPU REVENUES								
General Funds	7.9							
Appropriated S/F	709.0	2,970.4	2,970.4	2,970.4				2,970.4
Non-Appropriated S/F	2,829.5							
	<u>3,546.4</u>	<u>2,970.4</u>	<u>2,970.4</u>	<u>2,970.4</u>				<u>2,970.4</u>

FINANCE
ACCOUNTING
ACCOUNTING
INTERNAL PROGRAM UNIT SUMMARY

25-05-01								
Lines	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2021 Recommend
POSITIONS								
General Funds	43.1	41.3	41.3	41.3				41.3
Appropriated S/F	8.9	10.7	10.7	10.7				10.7
Non-Appropriated S/F								
	52.0	52.0	52.0	52.0				52.0

BASE, INFLATION, STRUCTURAL CHANGES, ENHANCEMENTS AND ONE-TIME ITEMS

*Base adjustments include \$14.2 ASF in Personnel Costs to reflect FY 2020 pay policy.

*Recommend inflation and volume adjustment of \$250.0 in Contractual Services to reflect contractual obligations.

*Recommend enhancement of \$40.0 in Supplies and Materials for PC replacements.

**FINANCE
REVENUE
REVENUE
INTERNAL PROGRAM UNIT SUMMARY**

25-06-01								
Lines	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2021 Recommend
Personnel Costs								
General Funds	5,312.4	6,053.6	6,143.0	6,143.0				6,143.0
Appropriated S/F								
Non-Appropriated S/F								
	<u>5,312.4</u>	<u>6,053.6</u>	<u>6,143.0</u>	<u>6,143.0</u>				<u>6,143.0</u>
Travel								
General Funds	5.1	4.0	4.0	4.0				4.0
Appropriated S/F								
Non-Appropriated S/F								
	<u>5.1</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>				<u>4.0</u>
Contractual Services								
General Funds	1,351.9	1,038.7	1,038.7	1,038.7				1,038.7
Appropriated S/F								
Non-Appropriated S/F	<u>3,440.8</u>							
	<u>4,792.7</u>	<u>1,038.7</u>	<u>1,038.7</u>	<u>1,038.7</u>				<u>1,038.7</u>
Energy								
General Funds	7.4	8.4	8.4	8.4				8.4
Appropriated S/F								
Non-Appropriated S/F								
	<u>7.4</u>	<u>8.4</u>	<u>8.4</u>	<u>8.4</u>				<u>8.4</u>
Supplies and Materials								
General Funds	81.6	85.4	85.4	85.4				85.4
Appropriated S/F								
Non-Appropriated S/F								
	<u>81.6</u>	<u>85.4</u>	<u>85.4</u>	<u>85.4</u>				<u>85.4</u>
Capital Outlay								
General Funds	319.2	203.4	203.4	203.4				203.4
Appropriated S/F								
Non-Appropriated S/F								
	<u>319.2</u>	<u>203.4</u>	<u>203.4</u>	<u>203.4</u>				<u>203.4</u>
Other Items								
General Funds								
Appropriated S/F								
Non-Appropriated S/F	<u>88.2</u>							
	<u>88.2</u>							
Delinquent Collections								
General Funds								
Appropriated S/F	9,000.7	11,036.5	11,310.7	11,135.7			175.0	11,310.7
Non-Appropriated S/F								
	<u>9,000.7</u>	<u>11,036.5</u>	<u>11,310.7</u>	<u>11,135.7</u>			<u>175.0</u>	<u>11,310.7</u>
TOTAL								
General Funds	7,077.6	7,393.5	7,482.9	7,482.9				7,482.9
Appropriated S/F	9,000.7	11,036.5	11,310.7	11,135.7			175.0	11,310.7
Non-Appropriated S/F	<u>3,529.0</u>							
	<u>19,607.3</u>	<u>18,430.0</u>	<u>18,793.6</u>	<u>18,618.6</u>			<u>175.0</u>	<u>18,793.6</u>

**FINANCE
REVENUE
REVENUE
INTERNAL PROGRAM UNIT SUMMARY**

25-06-01								
Lines	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2021 Recommend
IPU REVENUES								
General Funds	2,713,828.0	1,974,600.0	1,974,600.0	1,974,600.0				1,974,600.0
Appropriated S/F	13,939.4	12,265.7	12,265.7	12,265.7				12,265.7
Non-Appropriated S/F	4,793.8							
	<u>2,732,561.2</u>	<u>1,986,865.7</u>	<u>1,986,865.7</u>	<u>1,986,865.7</u>				<u>1,986,865.7</u>
POSITIONS								
General Funds	75.0	75.0	75.0	75.0				75.0
Appropriated S/F	49.0	52.0	60.0	52.0			8.0	60.0
Non-Appropriated S/F								
	<u>124.0</u>	<u>127.0</u>	<u>135.0</u>	<u>127.0</u>			<u>8.0</u>	<u>135.0</u>

BASE, INFLATION, STRUCTURAL CHANGES, ENHANCEMENTS AND ONE-TIME ITEMS

*Base adjustments include \$68.8 ASF in Delinquent Collections to reflect FY 2020 pay policy; and \$30.4 ASF in Delinquent Collections to annualize 2.0 ASF FTEs Tax Auditor III.

*Recommend enhancements of 8.0 ASF FTEs in Delinquent Collections to in-source a collections and dispute resolution team and expand fiscal management; and \$175.0 ASF in Delinquent Collections for office space renovations.

FINANCE
STATE LOTTERY OFFICE
STATE LOTTERY OFFICE
INTERNAL PROGRAM UNIT SUMMARY

25-07-01								
Lines	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2021 Recommend
Personnel Costs								
General Funds								
Appropriated S/F	4,125.9	4,592.4	4,665.2	4,665.2				4,665.2
Non-Appropriated S/F								
	<u>4,125.9</u>	<u>4,592.4</u>	<u>4,665.2</u>	<u>4,665.2</u>				<u>4,665.2</u>
Travel								
General Funds								
Appropriated S/F	24.5	50.0	50.0	50.0				50.0
Non-Appropriated S/F								
	<u>24.5</u>	<u>50.0</u>	<u>50.0</u>	<u>50.0</u>				<u>50.0</u>
Contractual Services								
General Funds								
Appropriated S/F	49,014.7	49,200.1	49,200.1	49,200.1				49,200.1
Non-Appropriated S/F								
	<u>49,014.7</u>	<u>49,200.1</u>	<u>49,200.1</u>	<u>49,200.1</u>				<u>49,200.1</u>
Supplies and Materials								
General Funds								
Appropriated S/F	21.3	54.9	54.9	54.9				54.9
Non-Appropriated S/F								
	<u>21.3</u>	<u>54.9</u>	<u>54.9</u>	<u>54.9</u>				<u>54.9</u>
Capital Outlay								
General Funds								
Appropriated S/F	13.5	200.0	200.0	200.0				200.0
Non-Appropriated S/F								
	<u>13.5</u>	<u>200.0</u>	<u>200.0</u>	<u>200.0</u>				<u>200.0</u>
TOTAL								
General Funds								
Appropriated S/F	53,199.9	54,097.4	54,170.2	54,170.2				54,170.2
Non-Appropriated S/F								
	<u>53,199.9</u>	<u>54,097.4</u>	<u>54,170.2</u>	<u>54,170.2</u>				<u>54,170.2</u>
IPU REVENUES								
General Funds	215,814.2	255,600.0	255,600.0	255,600.0				255,600.0
Appropriated S/F	52,727.1	56,308.2	56,308.2	56,308.2				56,308.2
Non-Appropriated S/F								
	<u>268,541.3</u>	<u>311,908.2</u>	<u>311,908.2</u>	<u>311,908.2</u>				<u>311,908.2</u>
POSITIONS								
General Funds								
Appropriated S/F	56.0	55.0	55.0	55.0				55.0
Non-Appropriated S/F								
	<u>56.0</u>	<u>55.0</u>	<u>55.0</u>	<u>55.0</u>				<u>55.0</u>

BASE, INFLATION, STRUCTURAL CHANGES, ENHANCEMENTS AND ONE-TIME ITEMS

*Base adjustment includes \$72.8 ASF in Personnel Costs to reflect FY 2020 pay policy.